

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

JOHN G. McMILLAN,	)	Case No. 1:06CV00850
	)	
Claimant/Appellant,	)	JUDGE SARA LIOI
	)	
vs.	)	
	)	<u>JUDGMENT ENTRY</u>
	)	
LTV STEEL COMPANY, INC,	)	
	)	
	)	
Debtor/Appellee.	)	

For the reasons set forth in the Memorandum Opinion filed contemporaneously with this Judgment Entry, it is hereby **ORDERED, ADJUDGED** and **DECREED** that Appellant's appeal is **DENIED**, and the bankruptcy court's orders sustaining Debtor's objection to Appellant's administrative claim and denying Appellant's motion for reconsideration are **AFFIRMED**. This case is closed.

**IT IS SO ORDERED.**

Dated: September 26, 2007

*s/ Sara Lioi*  
Hon. Sara Lioi  
United States District Judge